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ABSTRACT

This report proposes changes to the current higher education budget development process in Illinois in order to provide more information to institutions and to make the process more inclusive and open. It argues that budget development should be goal-based and accountable, responsive, incentive-based, recognize diversity of institutions, stable yet flexible, and incorporate a division of responsibility. It calls for an annual budget development process that would consist of the development of a statewide budget context, submission of institutional budget requests, development of Board of Higher Education budget recommendations, a governor's budget, general assembly action, campus budget allocations, and evaluation of progress in achieving strategic goals. A new component in the proposal is the use of statewide strategic goals, benchmarks, and measures. The proposed refocusing of budget development is intended to further increase accountability, responsiveness, and collaboration while maintaining or enhancing institutional autonomy, and thereby improving the overall system of shared responsibility. (MDM)

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STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION

REFOCUSING HIGHER EDUCATION BUDGET DEVELOPMENT EXECUTIVE SUMMARY

The document *Refocusing Higher Education Budget Development* proposes to make some changes in current budget development processes in order to provide more information to institutions and to make the process more inclusive and more open. Within this context, budget development should be goal-based, promote accountability, be responsive, provide incentives for achieving strategic goals, be stable yet flexible, and acknowledge institutional diversity.

The following recommended elements are new or are substantially reconstituted:

1. There will be a statewide budget context document prepared early in the budget process to provide information that universities and colleges can use as they prepare their budget requests.

2. Big Picture meetings will be more inclusive, including, for example, the advisory committees to the Board of Higher Education.

3. There will be a closer link between statewide strategic goals and budget recommendations.

4. Statewide strategic goals will be operationalized and will include benchmarks, measures, and assessments, so that the entire higher education community and each institution can assess progress toward achieving goals.

5. Each university will provide a Results Report in which it assesses its contribution to the achievement of statewide goals and its progress toward achieving institutional ambitions.

HE 031 351

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STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION

REFOCUSING HIGHER EDUCATION BUDGET DEVELOPMENT

Among the responsibilities of the Board of Higher Education, budget development represents the most direct mechanism by which the Board's policies and priorities influence programs and services on college and university campuses. Because of this link, budget development can be viewed as a primary means by which the state assists colleges and universities in responding to the changing goals and aspirations of students and the state's workforce needs.

In May 1998, the Board discussed *Improving the Productivity of State-Level Processes*. The report established the importance of periodically taking a comprehensive review of budget development and recommended a context for improving Illinois' higher education budget development processes. Of primary importance is the credibility of budget development as a state-level process. Ultimately, the Board must make budget decisions and it is likely that not everyone will completely agree with them. Ideally, however, most people should agree that the budget development process is fair, that everyone involved understands the process and has an opportunity for input into budget decisions, and that the Board considers the counsel of the entire higher education community before finalizing its budget recommendations.

A periodic review of budget development also is important because of the scope and comprehensiveness of the process. Budget development is one of the most intensive activities of the Board and represents a significant staff commitment at the colleges and universities. Because of this level of activity, improvements in the efficiency of budgetary processes should be possible by sharpening focus and reducing administrative and information requirements. Budget development involves all of higher education -- public universities, community colleges, independent institutions, student financial aid, retirement, and grant programs -- and improvements in the responsiveness and effectiveness of budget development will ultimately improve programs and services for all Illinois students.

It is important to review budget development not only in the context of state-level processes, but also campus processes. As a state-level process, budget development is primarily a tool for the Board to use to implement its priorities and policy initiatives. Budget development also is the primary tool used by the Governor and General Assembly to establish priorities and directions for all state programs and services, including higher education, and communicate those initiatives to the higher education community. As a campus-level process, budget development is primarily a means to allocate resources among instruction, research, service, and support programs and activities. The review of the budget development should examine how well state-level and campus-level processes are integrated. In a sense, budget development should be looked at as one seamless process that directly integrates articulated state priorities into campus programs and services. The attributes of state-level budget development discussed above; collaboration, openness, and understanding are equally important as each campus develops its institutional budget and are attributes that should be used by the campuses as they review their budget development processes.

This report presents for Board discussion, a general conceptual context for budget development and suggests some new approaches. The report also provides a description of some of the specific processes within budget development and suggests some changes to those processes.

Budget Development to Achieve Statewide Strategic Goals

The ultimate goal of budget development is to allocate resources in a manner that maximally achieves statewide strategic goals. Higher education budget development also should provide the Governor and General Assembly the opportunity to invest the resources needed to achieve statewide public policy goals. Within this context, budget development should incorporate the following principles.

Goal-Based and Accountable. Budget development should be driven by the strategic goals and priorities adopted by the Board of Higher Education after extensive consultation with the citizens of the state, the committees which formally advise the Board, college and university leaders, students, political leaders, and those who employ or otherwise engage students after they graduate. Statewide goals should be clearly articulated to institutions through policy initiatives and statewide and institutional performance standards. In other words, institutions should be given clear guidelines and benchmarks so they can know when they are, and when they are not, advancing statewide goals. Resource allocation decisions should be made to support programs and activities that directly address statewide goals. Accountability for resources should be directly linked to institutional contributions in achieving statewide goals.

Responsive. Budget development should recognize changing economic and social conditions, and resource allocation decisions should support institutions in their efforts to respond to new and emerging priorities. Administrative requirements and processes should promote accountability and facilitate institutions in their ability to be responsive.

Incentive-Based. Incentives should be the principle means by which institutions are encouraged to help achieve statewide goals. Institutions also should receive incentives that encourage entrepreneurial activities and innovation and promote institutional effectiveness and efficiency.

Recognize the Diversity of Institutions. Budget development should recognize different institutional missions. Resource allocation decisions should provide comparable treatment among comparable institutions yet recognize different resource requirements among institutions providing different levels of instruction, research, and service. Each institution also should be encouraged to address statewide goals in a manner that is consistent with its mission.

Stable, Yet Flexible. Budget development should be simple to understand and include stable resource allocation decision rules to promote long-term planning. At the same time, budget development should be flexible. Budget development should integrate other state-level processes (e.g., Priorities, Quality, and Productivity Initiative, program review and approval).

Division of Responsibility. Budget development should recognize the distinct, yet complementary, responsibilities of state-level budgeting and campus-level budgeting. The goal of state-level budgeting is to allocate resources to support broad statewide strategic goals. Campus-level budgeting provides for the specific allocation of resources to support campus level programs and services.

The following sections propose a new context for budget development built upon the improvement opportunities and budgeting principles outlined above. The development of higher education budget recommendations historically has been built upon a sequence of distinct but closely related events, each representing a unique aspect of budget development. The following budget development proposal builds upon many of the traditional budget development processes and integrates several new actions intended to improve the quality of the process.

The term institution is used throughout the remainder of this report to refer to all of the entities under the auspices of Board of Higher Education budget development. These include public universities, community colleges and the Illinois Community College Board, the Illinois Student Assistance Commission, the Illinois Mathematics and Science Academy, retirement, grant programs, and higher education agencies.

Overview

As mentioned above, the proposed budget development process builds upon many of the collaborative budgeting processes that have been used successfully for many years. The proposal also includes several new components – the development of a statewide budget context early in the budget process, wider participation in budget overview meetings, a closer linking of statewide strategic goals to budget recommendations, the use of benchmarks and measures to assess progress in achieving strategic goals, and the linking of budget recommendations to the results of that assessment. Each of these new budget components is described in more detail later in this report.

The major sequential steps in annual budget development under this proposal would consist of:

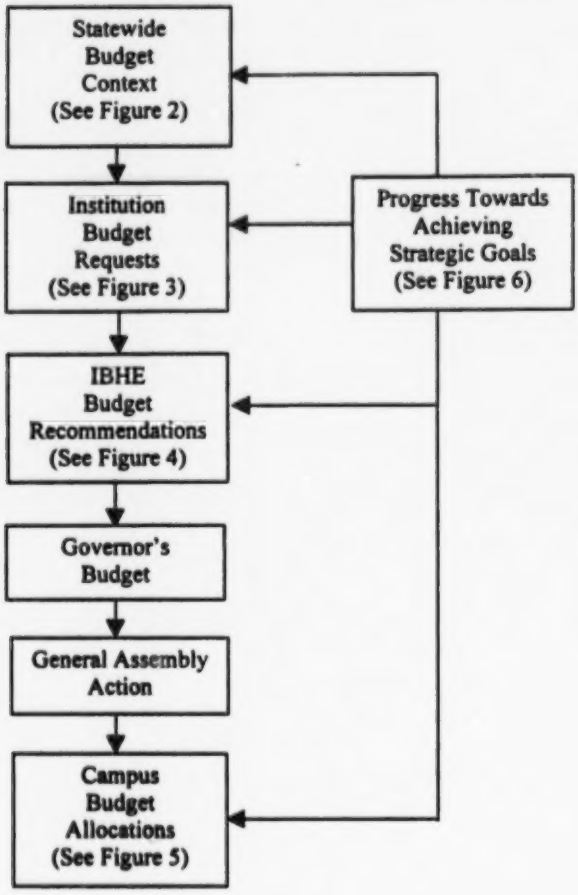
1. development of a statewide budget context;
2. submission of institutional budget requests;
3. development of Board of Higher Education budget recommendations;
4. governor's budget;
5. general assembly action;
6. campus budget allocations; and
7. evaluating progress in achieving strategic goals.

These major steps in budget development are depicted in Figure 1.

The proposed budget development process would incorporate an explicit link between statewide strategic goals and analytical studies reflected in the Budget Context document and institutional budget requests and better inform institutions of budget priorities prior to their submission of budget requests. Institutions will be able to base their requests on the statewide budget priorities consistent with their institutional missions. The Board's budget recommendations would take into consideration both institutional requests and statewide strategic goals. Annually, institutional progress in achieving strategic goals would be evaluated to determine if previous resource commitments were having the desired payoff.

The following sections elaborate on each of these steps.

Figure 1
Overview of Budget Development


Statewide Budget Context (See Figure 2)
Institution Budget Requests (See Figure 3)
Progress Towards Achieving Strategic Goals (See Figure 6)
IBHE Budget Recommendations (See Figure 4)
Governor's Budget
General Assembly Action
Campus Budget Allocations (See Figure 5)

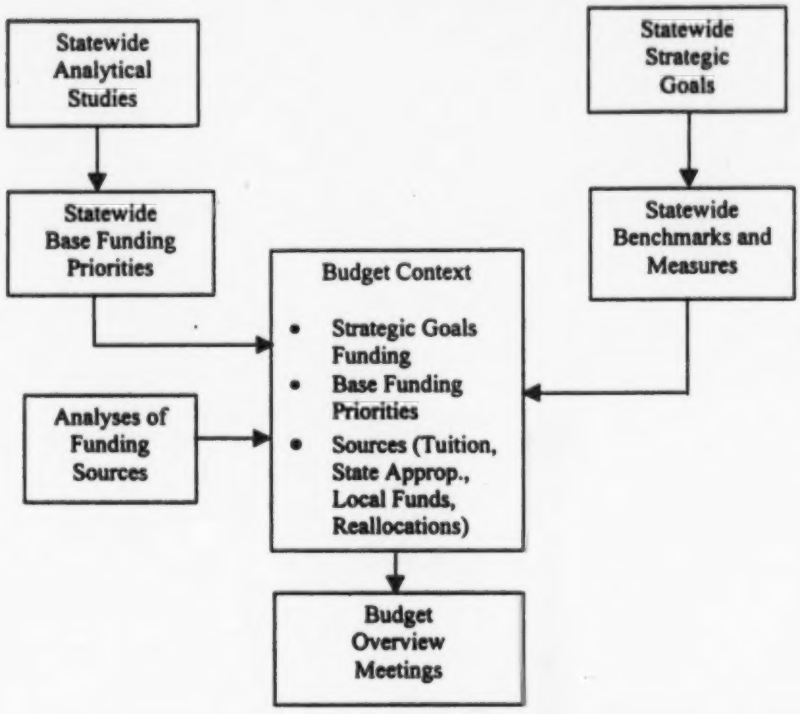
Development of a Statewide Budget Context

Historically, the state-level higher education budget development process began with the submission of institutional budget requests. While the Board expected that institutional budget requests were based on state-level policy initiatives and budget priorities reflected in recommendations of ad-hoc Board subcommittees or staff policy papers, this has not always been the case. A major shortcoming of this process was the absence of a direct link between Board policies and budget priorities and institutional budget requests.

As shown in Figure 1, the first step in the proposed budget process would be the development of an annual Statewide Budget Context by the Board of Higher Education. The intent of the Statewide Budget Context is not to establish new Board priorities or analytical studies but to summarize and discuss the Board's current goals and initiatives. The context would set broad parameters for the development of the budget for the next fiscal year and communicate state level budget priorities to institutions. Figure 2 shows the development of the Statewide Budget Context document. Statewide Analytical Studies, such as annual salary studies and cost

studies, would form the basis for Statewide Base Funding Priorities for items such as salary and cost increases. Statewide Strategic Goals would be based on current Board of Higher Education policy initiatives.

Figure 2
Development of a Statewide Budget Context



A new component included in the proposed budget development process is the use of statewide strategic goals and benchmarks and measures. It is proposed that specific benchmarks and measures be developed as part of each strategic goal adopted by the Board and included in the Board's strategic agenda. The Board, on a continuous basis, has carried out statewide policy initiatives in such areas as the improvement of undergraduate education. However, the recommendations of these studies have not been translated into specific benchmarks and measures that can be used to judge the extent to which strategic goals are being achieved. In addition, progress in pursuing policy directions has not been linked to budget development. Benchmarks and measures would be used to evaluate statewide progress towards the Board's policy initiatives and the contribution by each institution towards these statewide goals. Requests receiving the highest considerations in budget development will be those programs that address statewide goals and include clearly articulated benchmarks and measures.

The third component of the Statewide Budget Context is Analyses of Funding Sources. Board of Higher Education and Illinois Student Assistance Commission staffs periodically prepare analytical studies that examine the affordability of Illinois higher education. It is proposed that these analyses be incorporated into the Statewide Budget Context to provide a context for institutional tuition and fee increases and the associated revenue available to support

budget priorities. In addition, the context should provide a discussion of the state of Illinois' fiscal climate, state government spending pressures, and an early estimate of resources that may be available to higher education.

The Statewide Budget Context document would form the agenda for Budget Overview Meetings. These meetings would occur early in the budget process and begin to build consensus within the higher education community on overall budget priorities and parameters. The goal of the Budget Overview Meetings would be to review early in the budget process statewide and institutional priorities through an exchange of analyses and perspectives. The meetings also would provide the opportunity for campus constituents to have early input in budget development. In the past, meetings referred to as Big Picture Meetings occurred at a similar stage in budget development and usually included only Board staff and institution administration. (An exception was the Illinois Community College Board Big Picture Meetings that included broad community college representation.) The Budget Overview Meetings could include a broad representation of campus constituents (i.e., Board of Trustees, administration, faculty, staff, and students). The newly created Board of Higher Education Budget Subcommittee and Board staff also will attend the Budget Overview Meetings which also will be held with the Board's Advisory Committees.

Institutional Budget Requests

The proposed Statewide Budget Context is intended to provide guidance to institutions to ensure that budget requests are consistent with and support statewide policy initiatives and budget priorities. Institutional Budget Requests include three basic components – strategic goals requests, base funding requests, and income fund projections - based on four input factors - statewide strategic goals, program review and approval, institutional analytical studies, and institutional tuition and fee analyses. Institutional budget requests typically include resource requests for inflationary cost and salary increases, new and expanded academic program requests, support program requests, and institutional support requests. Figure 3 illustrates the relationship of these components and factors in the development of institutional budget requests. Each of these is discussed below.

Strategic Goals Requests. The Statewide Budget Context discussed earlier establishes priorities based on the Board's statewide strategic goals and policy initiatives. Institutions would be encouraged to submit strategic goals requests that are directly aligned with statewide strategic goals. These requests should be consistent with institutional mission and focus and build upon the distinctive strengths of the institution. In addition to new degree programs, strategic goals requests may include broad-based initiatives. Institutions also could submit requests in any fiscal year to achieve needed quality or productivity improvements identified in the program review process. These requests should not include short-term or narrowly focused projects or activities.

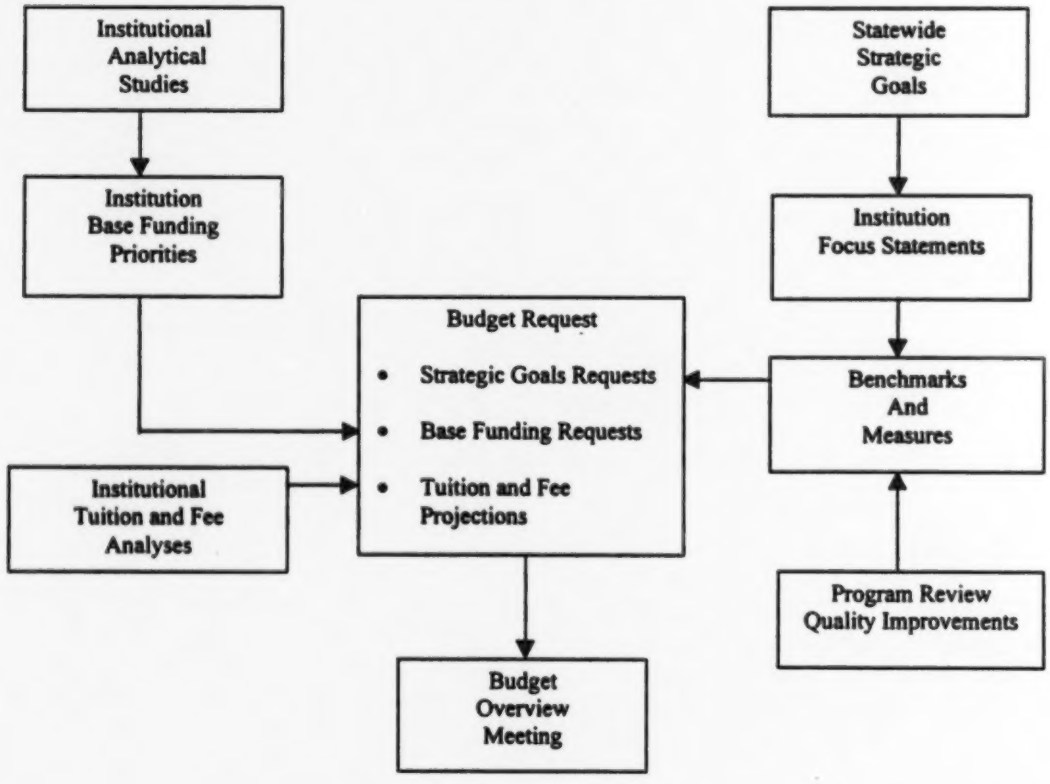
For a budget request to be considered in the Board's budget development process it must address a statewide strategic goal and identify, as a minimum, benchmarks and measures that can be used to analyze the extent to which progress will be achieved. Institutions may include institution-specific benchmarks to assess contributions. Statewide and institutional benchmarks and measures would provide the basis for annual Results Reports, as outlined below. These benchmarks and measure would be multi-year; that is, in most cases incremental progress in achieving goals will be made over a number of years.

Base Funding Requests. One of the strengths of the Statewide Budget Context is its reliance on statewide analytical studies, most of which are developed in consultation with the institutions.

The proposed process for Institutional Budget Requests provides institutions with the opportunity to conduct Institutional Analytical Studies to support Institutional Base Funding Priorities and Base Funding Requests. These requests could seek resources for basic inflationary increases, such as salary and cost increases, or they could seek to address base funding inequities. Analytical studies that support institutional requests for Institution Base Funding Priorities must be sustinct and compelling. Institutional Analytical Studies and Base Funding Requests also must include an institutional plan and commitment to address any equity problem, including the planned use of internal reallocations and productivity improvements, and include productivity benchmarks and measures to assess results. Institutional Analytical Studies also should address enrollment management issues. Analytical studies that recognize differences in institutional mission, level of instruction, size (fixed costs), regional cost of living, and program mix are compelling and would be considered. Analytical studies based on differences in total funding per student that ignore differences in such factors are not compelling and would not be considered in supporting Base Funding Requests. Institutional Analytical Studies that support base equity funding requests will be provided to all higher education institutions so that the merits of the request can be evaluated and discussed among the higher education community.

A budget component for Base Funding Requests does not constitute a significant departure from current budget procedures, although more explicit differential recommendations could be made to different base funding categories for different sectors and institutions.

Figure 3
Institutional Budget Requests



Tuition and Fee Projections. The first two components of institutional budget requests, strategic goals requests and base funding requests, deal with resource requirements. The third component, tuition and fee projections, deals with sources of support and an appropriate balance between the need for additional resources and improving the ability of students to pay for college. Tuition and fee projections should be submitted based on institutional analyses of student charges, statewide and institutional priorities and benchmarks, and multi-year planning for institutional costs and the price to be charged to students.

Development of Board of Higher Education Budget Recommendations

The development of higher education budget recommendations provides an illustration of the shared responsibilities of the Board of Higher Education and institutions. Statutorily, the Board is responsible for statewide master planning and the coordination of Illinois' system of higher education. At the same time, the Board does not have the authority or responsibility to set tuition and fees, operate programs, enroll students, or allocate campus resources. These responsibilities are left to the discretion of the institutions. This system of shared responsibility has served Illinois well by providing an independent level of accountability for taxpayer and student resources while facilitating institutional responsiveness. The proposed refocusing of budget development is further intended to increase accountability, responsiveness, and collaboration while maintaining or enhancing institutional autonomy, thereby improving the overall system of shared responsibility.

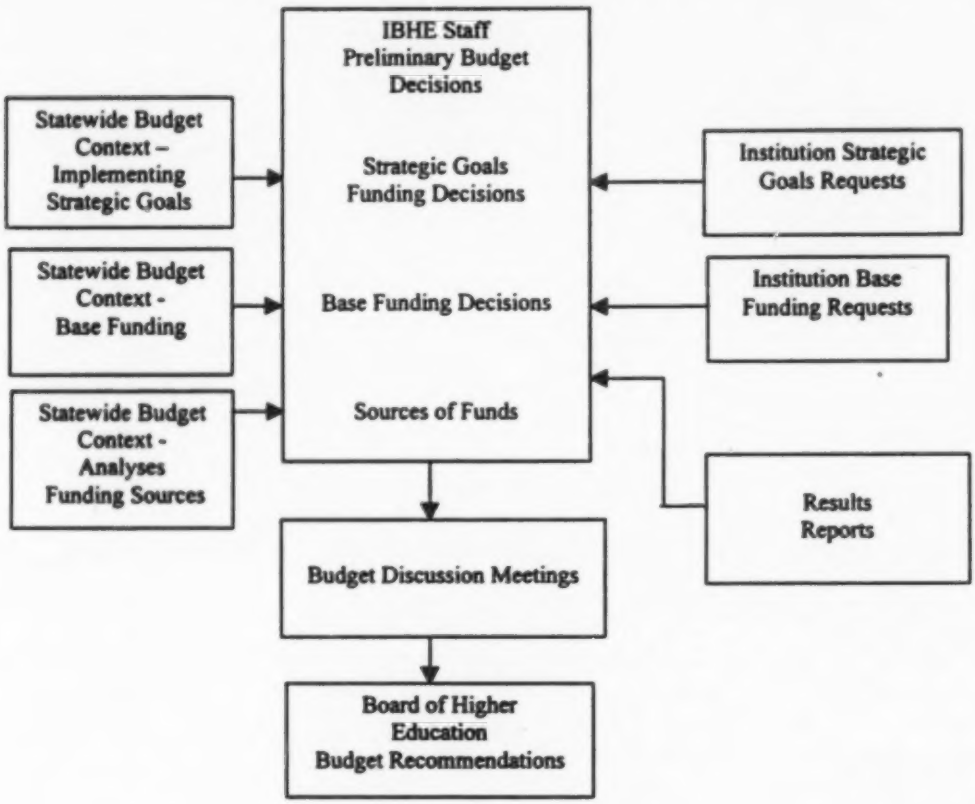
Figure 4 illustrates the proposed process for the development of Board of Higher Education budget recommendations.

Higher education budget development can be characterized as a nearly continuous process of interaction between the Board and the institutions. Board recommendations evolve through collaboration on a series of budget decisions with the Board being the final arbitrator of the Board of Higher Education budget recommendations. The Board staff begins the development of budget recommendations with the compilation of institutional budget requests. Consideration of institutional budget requests will be done within the three contexts of the statewide budget context described above – the available resources determined through analyses of funding sources; statewide strategic goals and benchmarks and measures; and institutional requests and benchmarks and measures. Budget development involves broad allocation decisions – between sectors and institutions, among functions (e.g., grant programs, student financial aid), and in competition with other state priorities.

Results Reports, described below, will address the benchmarks and measures used to determine the extent to which reallocations should be made to support budget requests. In one sense, this proposed process is not a significant departure from the process currently used in the development of university budgets. The major departure is to view institutional requests within the statewide parameters reflected in the budget context.

Following the development of staff preliminary budget decisions, another series of meetings will be held with institutional representatives. These meetings would be more focused on the specific recommendations than the budget overview meetings and would include a smaller representation of campus constituents. Following these meetings, Board staff will meet with the Board's budget subcommittee and develop a final set of staff budget recommendations to be presented to the full Board for consideration. Upon completion, the Board's recommendations will be presented to the Governor and General Assembly, as required by statute.

Figure 4
Development of Board of Higher Education Budget Recommendations



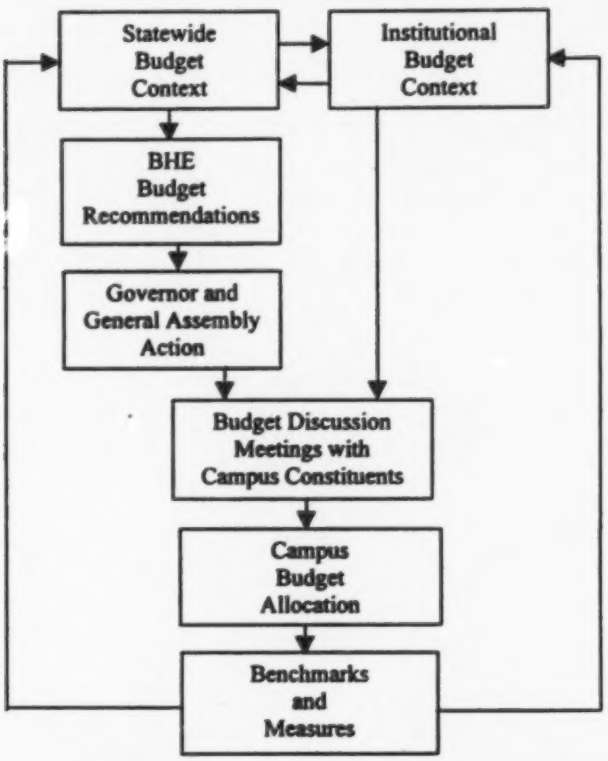
Campus Budget Allocations

Illinois higher education budget development generally takes place in three forums - campus budget development, coordinated by the board of trustees of the individual colleges and universities; statewide higher education budget development, coordinated by the Board of Higher Education; and Illinois state government budget development, proposed by the Governor and enacted by the General Assembly. Both current and proposed budget development processes recognize that most resource allocation decisions that determine the level of support for specific programs and activities are made at the campus level. As a result, each of these processes, makes an important contribution in moving toward a seamless system of implementing programs and services on campuses that address the state's highest needs.

Improving the higher education budget development can be achieved when the improvements outlined for state-level processes – collaboration, openness, and understanding – also are examined and implemented to improve campus-level processes. Earlier sections of this report proposed that a wide range of campus constituents participate in the state-level budget overview and budget discussion meetings. It is proposed that campus-level budget development and campus resource allocations also could improve through increased collaboration and

understanding between campus administration and campus constituents. It is quickly acknowledged, however, that institutions have every right to develop their budgets in a manner consistent with campus processes and traditions. Figure 5 illustrates the proposed process for campus budget allocations.

Figure 5
Campus Budget Allocation



Two changes to the campus budget allocation process are proposed to parallel improvements in state-level budget development outlined in this item. First, it is proposed that each institution develop an institutional budget context to formally articulate campus budget priorities to campus constituents. The institutional budget context will parallel the statewide budget context by clearly articulating campus priorities and serving as the basis for resource allocation discussions by the board of trustees, students, faculty, and other interested constituents. The institutional budget context also will discuss campus progress in attaining statewide and campus goals and the contributions of various departments and units in reaching those goals. Progress of the various units in attaining quality and productivity goals could form the basis for the reallocation of institutional resources. The institutional budget context also will discuss campus affordability and funding issues.

The second proposed change is the implementation of institutional budget discussion meetings with campus constituents. Again, these meetings would parallel state-level budget discussion meetings. These meetings would facilitate a discussion of the issues included in the institutional budget context – campus budget priorities, progress in attaining institutional quality

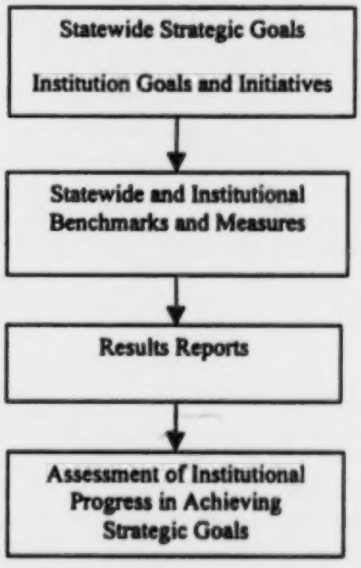
and productivity goals, and affordability, reallocation, and resources issues. These meeting would occur in the early summer, after the general assembly and governor determine state appropriations, and before the board of trustees adopts the institution's operating budget.

Evaluating Progress in Achieving Strategic Goals

Figure 1, shown earlier in this report, illustrates the relationship among the major proposed budget development steps. Directly linked to each step in budget development is the evaluation of progress in achieving strategic goals. Establishing statewide and institutional goals and continuously moving towards them are the expected outcomes of the state- and campus-level budget development.

Figure 6 illustrates the process for evaluating progress in achieving statewide and institutional strategic goals with the end result being an assessment of institutional progress in achieving those goals. This assessment will be linked to and become an integral part of state-level program approval and budget development. Statewide goals, such as quality improvements and improving student affordability, will usually span multiple budget cycles and will be developed over the next several months by the Board, in consultation with the colleges and universities. The benchmarks and measures associated with these goals also will span multiple years and will affect multiple budget cycles. Through periodic policy reports, strategic goals and benchmarks and measures will be clearly articulated to the colleges and universities. Benchmarks and measures will be developed by institutions, in addition to the statewide measures, when campus specific benchmarks and measures provide a perspective and insight into campus contributions to statewide goals not evident with the statewide indicators.

Figure 6
Evaluating Progress in Achieving Strategic Goals


Statewide Strategic Goals
Institution Goals and Initiatives
Statewide and Institutional Benchmarks and Measures
Results Reports
Assessment of Institutional Progress in Achieving Strategic Goals

Each August, as part of the Priorities, Quality, and Productivity Initiative, colleges and universities have prepared Productivity Reports for campus constituents and other interested parties. These reports summarized institutional decisions to reduce, consolidate, or eliminate

lower priority programs and activities and reinvest resources into higher priority activities and were presented annually to and discussed by the Board. In August 1998, campuses are again requested to submit Productivity Reports.

In November 1998, staff will present to the Board recommendations concerning the August 1999 Productivity Reports. As part of the initiative to refocus budget development, staff will recommend that Productivity Reports be replaced with Results Reports. These new reports will assess institutional progress in achieving statewide strategic goals and institutional goals, and provide the basis for determining the extent to which funds previously allocated for strategic goals are achieving their intended results. Results Reports would be focused on statewide goals and benchmarks and measures, in contrast to the current report format that covers a wide range of Priorities, Quality, and Productivity (PQP) issues. Further, Results Reports would directly link institutional contributions to achieving strategic goals with other state-level process such as budget development and program approval.

Implementation

The refocusing of higher education budget development will occur over several years. During fall 1998, the Board of Higher Education staff and Budget Subcommittee will discuss and work with the institutions to begin to implement the budget processes outlined in this paper and develop fiscal year 2000 budget recommendations. The schedule for fall 1998 budget development was outlined for the May report, *Charge to the Budget Subcommittee and Revised Budget Development Schedule*, and is summarized below.

Fall 1998

July 1	New Academic Program Requests Due
August	BHE staff will mail budget request materials
September 1	Program Priorities Requests Due
September	Big Picture/Budget Overview Meetings
October 1	Total Request Due
October 15	Universities Income Fund Projections and Cost Study Due
November 11-18	Budget Discussion Meetings with Campuses and Agencies
November 15	Retirement Certification from State Universities Retirement System
December 15	Board of Higher Education action on staff recommendations
February 17	Governor's Budget Address

When fully implemented, the processes outlined above would occur in approximately the following timeframe. The dates listed are for fiscal year 2001 budget development.

1999

April	Statewide Budget Context discussed by the Board of Higher Education.
July	Institution programmatic budget requests submitted to the Board of Higher Education.
August	BHE/Institution Budget Overview Meetings.
September	Total institution budget requests submitted to the Board of Higher Education.
November	Budget Discussions with institutions.
December	Board of Higher Education action on budget recommendations.

2000

February	Governor's Budget
June	Appropriations enacted.
July	Campus budget meetings.
August	Institution budget allocation.

2001

June	End of fiscal year.
August	Submission of Results Report, a discussion of progress in achieving strategic goals.

Summary

Illinois higher education budget development is built on a long tradition of using a collaborative budget process to identify and support Illinois' highest priorities, while providing accountability to those investing tuition and tax dollars. The revised higher education budget development processes outlined in this report are built upon these successful higher education budgeting practices. In addition, the report includes several initiatives to refocus and improve budget development.

It is proposed that the Board develop, prior to the submission of institutional requests, a Statewide Budget Context document. This document will summarize current Board of Higher Education strategic goals and initiatives and guide institutions in the submission of their budget requests. Also proposed are more direct links between statewide strategic goals, budget requests, and budget recommendations. Benchmarks and measures will be developed to assess institutional contributions in attaining statewide strategic goals and link those results to budget development and other state-level processes, such as program review.

This report presents a framework for refocusing higher education budget development that will occur over the next several years through consultation and collaboration with the colleges, universities, and other higher education constituents.